



2025 M4NP, Unrelated Business Income Tax (UBIT) Return

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2025 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

Tax year beginning (MM/DD/YYYY) MM/DD / YYYY, and ending (MM/DD/YYYY) MM/DD / YYYY (required)

NAME OF CORPORATIONXXXXXXXXXXXXXXXXXXXXX 1234567890 1234567890
Name of Organization FEIN Minnesota Tax ID (Required)

MAILING ADDRESSXXXXXXXXXXXXX
Mailing Address [X] Check if New Address

CITYXXXXXXXXXX COUNTYXX MN 55555
City County State ZIP Code

Check All That Apply: [X] Amended Return [X] Filing Under an Extension [X] Final Return (refer to inst., pg. 4) Enter Close Date: XXXXX

Are you filing a combined income return? [X] Yes [X] No

Check if reporting Tax Position Disclosure (Enclose Form TPD) [X]

This Organization Files Federal Form (Check one)

[X] 990-T [X] 1120-C [X] 1120-H [X] 1120-POL

Exempt Under IRS Section (Check one)

[X] 501(c)(XXX) [X] 528 [X] Other: XXXXXX

Enter your NAICS Codes (Refer to inst., pg. 4)

12345678900000 / 00000000000000

Was any business conducted outside of Minnesota?

[X] Yes (Complete and attach schedule M4NPA) [X] No

You must round amounts to nearest whole dollar.

Table with 2 columns: Line number and Amount. Lines 1-15 contain tax calculations for federal and state income tax liability, resulting in a total liability of 1234567890.

Continued next page

2025 M4NP, UBIT Return Page 2 (continued)

NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX 1234567890 1234567890
Name of Organization FEIN Minnesota Tax ID

- 16 Minnesota Nongame Wildlife Fund donation (refer to instructions, pg. 4) 16 1234567890
17 Add lines 15 and 16 17 1234567890
18 Total refundable credits (from Form M4NPI, line 5) 18 1234567890
19 Amount credited from your 2024 Form M4NP, line 32 19 1234567890
20 2025 estimated tax payments 20 1234567890
21 2025 extension payment 21 1234567890
22 Total refundable credits and payments (add lines 18, 19, 20, and 21) 22 1234567890
23 Subtract line 22 from line 17 23 1234567890
24 Penalty (determine from worksheet in the instructions, pg. 5) 24 1234567890
25 Interest (determine from worksheet in the instructions, pg. 5) 25 1234567890
26 Additional charge for underpayment of estimated tax (from Form M15NP, line 17) 26 1234567890
27 Tax, Nongame Wildlife Fund donation, penalty, interest and additional charge for underpayment of estimated tax (add lines 17, 24, 25, and 26) 27 1234567890
28 Amount from line 27 28 1234567890
29 Amount from line 22 29 1234567890
30 AMOUNT DUE. If line 28 is more than or equal to line 29, subtract line 29 from 28. 30 1234567890

Payment method: [X] Electronic [X] Check [X] Amended Return Payment by Check
(Refer to instructions, page 2.)

- 31 OVERPAYMENT. If line 29 is more than line 28, subtract line 28 from line 29 31 1234567890
32 Amount of line 31 to be credited to your 2026 estimated tax 32 1234567890
33 Refund (subtract line 32 from line 31) 33 1234567890

To have your refund direct deposited, enter your banking information below.

Account Type: [X] Checking [X] Savings 1234567890123456 1234567890123456789
Routing Number Account Number (use an account not associated with any foreign banks)

I declare that this return is correct and complete to the best of my knowledge and belief.

Authorized Signature TITLE MM/DD/YYYY 6515555555
Date (MM/DD/YYYY) Daytime Phone
Signature of Preparer PTIN MM/DD/YYYY 6515555555
Date (MM/DD/YYYY) Preparer's Daytime Phone

EMAIL ADDRESS FOR CORRESPONDENCE XXXXXXXXXXXX
Email Address for Correspondence, if Desired This email address belongs to (check one) [X] Employee [X] Paid Preparer

Attach a complete copy of your federal Form 990-T, 1120-C, 1120-H or 1120-POL and all supporting schedules. [X] I authorize the Minnesota Department of Revenue to discuss this tax return with the paid preparer listed here.
Mail to: Minnesota Department of Revenue, Mail Station 1257, 600 N. Robert St., St. Paul, MN 55146-1257 9995



2025 M4NPI, Income Adjustments, Deductions and Credits

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NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX 1234567890 1234567890
Name of Organization FEIN Minnesota Tax ID

You must round amounts to nearest whole dollar.

1 Additions to federal taxable income due to changes not adopted by Minnesota
Enter on Form M4NPI, line 2 (you must provide a brief explanation below)
BRIEF EXPLANATION HERE XXXXXXXXXXXXX 1 1234567890

2 Subtractions from federal taxable income
a Advertising revenues from a newspaper published by a section 501(c)(4) organization 2a 1234567890
b Lawful gambling expenditures under Minnesota Statutes, Chapter 349, not deducted on federal return (refer to instructions, pg. 7) 2b 1234567890
c Charitable contributions (refer to instructions, pg. 7) 2c 1234567890
d Subtractions due to federal changes not adopted by Minnesota (you must provide a brief explanation below) 2d 1234567890
BRIEF EXPLANATION HERE XXXXXXXXXXXXX
e Other subtractions from income (you must provide a brief explanation below) 2e 1234567890
BRIEF EXPLANATION HERE XXXXXXXXXXXXX
Total subtractions (add lines 2a through 2e) Enter on Form M4NPI, line 4. 2 1234567890

3 Deductions from taxable net income
a Federal specific or special deductions 3a 1234567890
b Other deductions (you must provide a brief explanation below) 3b 1234567890
BRIEF EXPLANATION HERE XXXXXXXXXXXXX
Total deductions from taxable net income (add lines 3a and 3b) 3 1234567890
Enter on Form M4NPI, line 9.

4 Credits against tax
a Employer Transit Pass Credit (from Form ETP, line 4) 4a 1234567890
b SEED Capital Investment Credit (refer to instructions, pg. 7) 4b 1234567890
c Tax Credit for Owners of Agricultural Assets 4c 1234567890
d Manufactured Home Park Credit (from Form MHP, part 2, line 2) 4d 1234567890
e Other credits against tax (you must provide a brief explanation below) 4e 1234567890
BRIEF EXPLANATION HERE XXXXXXXXXXXXX
Total credits against tax (add lines 4a through 4e) 4 1234567890
Enter on Form M4NPI, line 14.

5 Refundable credits
a Historic Structure Rehabilitation Credit (attach credit certificate) and enter NPS project number 1234567890 5a 1234567890
b Other refundable credits (you must provide a brief explanation below) 5b 1234567890
BRIEF EXPLANATION HERE XXXXXXXXXXXXX
Total refundable credits (add lines 5a and 5b) 5 1234567890
Enter on Form M4NPI, line 18. 9995



2025 M4NPA, Apportionment Calculation

For tax-exempt organizations, cooperatives, homeowners associations, and political organizations with unrelated business income. Refer to 2025 Unrelated Business Income Tax Return Instructions on our website at www.revenue.state.mn.us.

If you conducted business both within and outside Minnesota during the year, complete Schedule M4NPA to determine your Minnesota source income. Do not complete this schedule if you conducted all your business in Minnesota during the tax year.

NAME OF ORGANIZATION HERE XXXXXXXXXXXXXXXXXXXX	1234567890	1234567890
Name of Organization	FEIN	Minnesota Tax ID

You must round amounts to nearest whole dollar.

		A	B
		Minnesota	Total
1 Federal taxable income (loss) (from Form M4NP, line 5) 1	1234567890		
2 Total nonapportionable income. 2	1234567890		
3 Total apportionable income (subtract line 2 from line 1) 3	1234567890		
4 Sales or receipts 4	123456789	123456789	123456789
5 Sales of non-filing entities (refer to inst., pg. 10) 5	123456789	123456789	123456789
6 Total sales or receipts (add lines 4 and 5) (Financial institutions: refer to inst., pg. 11) 6	123456789	123456789	123456789
7 Minnesota apportionment factor (divide line 6A amount by line 6B; carry to six decimal places) 7	1234567890		
8 Net income apportioned to Minnesota (multiply line 3 by line 7) 8	1234567890		
9 Minnesota nonapportionable income. 9	1234567890		
10 Minnesota taxable income (add lines 8 and 9) Enter on Form M4NP, line 6 10	1234567890		